



Utah State Tax Commission
210 N 1950 W • SLC, UT 84134 • www.tax.utah.gov

Quarterly Report of Cigarette/RYO Products

TC-562

Rev. 10/08

FEIN

▲ Use this number for all references ▲

Report Period

Due Date

☐

Check box if AMENDED and enter correct
REPORT PERIOD (above) being amended.

NOTE: This report must be filed on or before the 30th day of the month following the report period. Attach Schedules A, B and C. The report is due even if there are no sales during the quarter. You must fill out the report completely and accurately for it to be deemed timely-filed. See Utah Code §§59-14-407 and 606.

Distributor Information

License number: _____ Phone number: _____

Fax number: _____ Email: _____

Correspondence Address

Address: _____

City: _____ State: _____ ZIP Code: _____

Contact person: _____

Report Information

Report prepared date: _____

Report preparer name: _____ Title: _____

	A. Cigarettes		B. Stick Equiv. of RYO		C. Total
1. NPM sticks sold (from Schedule A)	<input type="text"/>	+	<input type="text"/>	=	<input type="text"/>
2. PM sticks sold (from Schedule B)	<input type="text"/>	+	<input type="text"/>	=	<input type="text"/>
3. Imported cigarettes sold (from Schedule C)	<input type="text"/>	+	<input type="text"/>	=	<input type="text"/>

I declare under the penalties provided by law that, to the best of my knowledge, this is a true and correct report.

Authorized Signature _____

Title _____

Date _____

Instructions for Quarterly Report of Cigarette/RYO Products

General Instructions

Cigarette/tobacco distributors and stampers licensed in Utah must report all cigarettes and RYO sold in Utah. Do not report other tobacco products (e.g., pipe tobacco) on this form. You must maintain documents supporting the information in this report for at least five years after the due date (Utah Code §§59-14-212 and 606).

Definitions

Cigarettes: Any product that contains nicotine and consists of or contains any roll of tobacco wrapped in paper or any substance not containing tobacco; or tobacco, in any form or any roll of tobacco wrapped in any substance containing tobacco which is likely to be offered to, or purchased by consumers as a cigarette, including "roll-your-own" (RYO) (Utah Code §59-22-202(4)).

Importer: Any person who imports into the United States, either directly or indirectly, a finished cigarette or RYO product for sale or distribution.

Non-Participating Tobacco Products Manufacturer (NPM): Any manufacturer not designated as a participant in the "Master Settlement Agreement" between the states and the tobacco manufacturing industry.

Brand Family: All styles of cigarettes sold under the same trademark (brand name) without differentiation from one another by means of additional modifiers or descriptors (i.e. menthol, light, kings, etc).

Roll-Your-Own (RYO): Any tobacco which, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes (.09 ounces of "roll-you-own" tobacco equals one individual "cigarette").

Publication 51: This publication (tax.utah.gov/forms/pubs/pub-51.pdf) is the official list of cigarette products that can be legally sold in Utah. Publication 51 brands highlighted in purple are manufactured by companies not participating (known as NPMs) in the tobacco master settlement. These products are subject to the equity assessment and must be stamped with the NPM (purple) cigarette stamp. Tobacco products not listed in Publication 51 may NOT be sold in Utah. Products not listed in Publication 51 or not stamped with a Utah stamp are contraband and subject to immediate confiscation.

Form Instructions

Note: Complete Schedules A, B and C before completing form TC-562.

Provide *Distributor Information*, *Correspondence Address* and *Report Information*.

Line 1 Enter the totals from Schedule A.

Line 2 Enter the totals from Schedule B.

Line 3 Enter the totals from Schedule C.

Filing the Report

Refold this form so the address below shows through the envelope window. Return the original form and schedules; make a copy for your records.

Do not attach documents that do not match the format of the original form and/or schedules.

You must return the form and all schedules. If a schedule does not apply, check the box stating you have nothing to report for the quarter and enter zero "0" in the corresponding line on form TC-562.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

UTAH STATE TAX COMMISSION
SALES TAX - TOBACCO PRODUCTS
210 N 1950 W
SLC UT 84134-3500

|||||

**Quarterly Report of Cigarette / RYO Products
Schedule A — Non-Participating Manufacturer
(NPM) Products Sold In Utah**

TC-562A

Rev. 12/08

► **Company name:**

► **FEIN:**

► **Filing period:**

► Page _____ of _____

☐ Check this box if you did not sell any NPM products in Utah this filing period.

A. Manufacturer Information

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Complete only if you affix NPM stamps
↓
to packs. Do not report packs you buy
↓
with the NPM stamp already affixed.

B. Supplier Information

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Complete only if you pay the tobacco tax
(reported on TC-553). Do not report RYO you
buy on which the tax has already been paid.

1. NPM Brand Name	Cigarettes			RYO		7. Total Sticks Sold	8. Purchaser's Name and Address
	2. Number of Packs	3. Package Size	4. Cigarette Sticks Sold	5. Ounces of RYO Sold	6. Stick Equiv. of RYO		
Totals							

A. Manufacturer Information

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Complete only if you affix NPM stamps
↓ to packs. Do not report packs you buy
↓ with the NPM stamp already affixed.

B. Supplier Information

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Complete only if you pay the tobacco tax
(reported on TC-553). Do not report RYO you
buy on which the tax has already been paid.

1. NPM Brand Name	Cigarettes			RYO		7. Total Sticks Sold	8. Purchaser's Name and Address
	2. Number of Packs	3. Package Size	4. Cigarette Sticks Sold	5. Ounces of RYO Sold	6. Stick Equiv. of RYO		
Totals							

Attach additional pages, as needed.

Instructions for TC-562 Schedule A

General Instructions

You must file Schedule A even if you have nothing to report. If you do not have NPM products to report this quarter, check the box stating you have nothing to report and enter zeros "0" on TC-562 line 1.

If you need more space than Schedule A provides, use additional Schedule A's. Copies must match the original schedule exactly. Enter the page sequence in the space provided (upper-right corner of the schedule).

Attach all Schedule A's to TC-562.

Schedule Instructions

- Section A Provide manufacturer information.
- Section B Provide the name and address of your supplier (source of the manufactured product) from whom the unstamped cigarettes were received.
- Column 1 Enter the "brand family" under which the product is marketed. If you sell multiple brands, list each brand on a separate line. Include sales of all styles of each brand as total sales of that brand.
- Column 2 Enter the number of packs of cigarettes sold. DO NOT report packs you buy that already have the NPM stamp affixed.

- Column 3 Enter the number of cigarettes per pack.
- Column 4 Enter the total cigarette sticks sold (multiply column 2 by column 3). Total the amounts in column 4 at the bottom of the column.

Add all the column 4 totals. Enter this amount on form TC-562, line 1, column A.
- Column 5 Enter the number of ounces of RYO (roll-your-own) sold. DO NOT report RYO you buy on which the tax has already been paid.
- Column 6 Divide column 5 by 0.09 (.09 ounces of RYO equals one cigarette). Enter the total in column 6. Total the amounts in column 6 at the bottom of the column.

Add all column 6 totals. Enter this amount on form TC-562, line 1, column B.
- Column 7 Add column 4 and column 6. Enter the total in column 7. Total the amounts in column 7 at the bottom of the column.

Add all the column 7 totals. Enter this amount on form TC-562, line 1, column C.
- Column 8 Provide the name and address of the purchaser.

**Quarterly Report of Cigarette / RYO Products
Schedule B — Participating Manufacturer
(PM) Products Sold In Utah**

TC-562B

Rev. 12/08

► **Company name:**

► **FEIN:**

► **Filing period:**

► Page _____ of _____

- ☐ Check this box if you did not sell any PM products in Utah this filing period.
- ☐ Check this box if you did not affix stamps to products you sold in Utah.
- ☐ Check this box if you did not pay the tobacco tax for tobacco products you sold in Utah.

Complete only if you affix NPM stamps to packs.
 ↓ Do not complete this section if you buy packs
 ↓ that are already stamped.

Complete only if you pay the tobacco tax (reported on TC-553). Do not complete if you buy RYO on which the tax has already been paid.

[illegible]

Attach additional pages, as needed.

Instructions for TC-562 Schedule B

General Instructions

You must file Schedule B even if you have nothing to report. If you do not have PM products to report this quarter, check the box stating you have nothing to report and enter zeros "0" on TC-562 line 2.

If you need more space than Schedule B provides, use additional Schedule B's. Copies must match the original schedule exactly. Enter the page sequence in the space provided (upper-right corner of the schedule).

Attach all Schedule B's to TC-562.

Schedule Instructions

Column 1 Enter the "brand family" under which the product is marketed. If you sell multiple brands, list each brand on a separate line. List each brand only once. Include sales of all styles of each brand as total sales of that brand.

Column 2 Enter the number of packs of cigarettes sold. DO NOT complete this section if you by packs that are already stamped.

Column 3 Enter the number of cigarettes per pack.

Column 4 Enter the total cigarette sticks sold (multiply column 2 by column 3). Total the amounts in column 4 at the bottom of the column. Enter this amount on form TC-562, line 2, column A.

Column 5 Enter the number of ounces of RYO (roll-your-own) sold. DO NOT complete this section if you buy RYO on which the tax has already been paid.

Column 6 Divide column 5 by 0.09 (.09 ounces of RYO equals one cigarette). Enter the total in column 6. Total the amounts in column 6 at the bottom of the column. Enter this amount on form TC-562, line 2, column B.

Column 7 Add column 4 and column 6. Enter the total in column 7.

**Quarterly Report of Cigarette / Tobacco Products**
Schedule C — Imported Products Sold In Utah**TC-562C**

Rev. 10/08

► **Company name:** _____► **FEIN:** _____► **Filing period:** _____

► Page _____ of _____

Only file this schedule if you receive products that are shipped from a location that is not a U.S. territory.☐ Check this box if you did not sell any imported products in Utah this quarter.**A. Manufacturer Information**

Check one: ____ NPM (Non-Participating Mfg.)

____ PM (Participating Mfg.)

Name: _____

Address: _____

City: _____

State: _____ Zip: _____

B. Importer Information

Name: _____

Address: _____

City: _____

State: _____ Zip: _____

Import Permit#: _____

Customer filer code/entry no.: _____

C. Supplier Information

Name: _____

Address: _____

City: _____

State: _____ Zip: _____

1. Brand Name and Style	2. Number of Packs	3. Package Size	4. Cigarette Sticks Sold	5. Ounces of RYO Sold	6. Stick Equiv. of RYO	7. Total Sticks Sold	8. Purchaser's Name and Address
Totals							

A. Manufacturer Information

Check one: ____ NPM (Non-Participating Mfg.)

____ PM (Participating Mfg.)

Name: _____

Address: _____

City: _____

State: _____ Zip: _____

B. Importer Information

Name: _____

Address: _____

City: _____

State: _____ Zip: _____

Import Permit#: _____

Customer filer code/entry no.: _____

C. Supplier Information

Name: _____

Address: _____

City: _____

State: _____ Zip: _____

1. Brand Name and Style	2. Number of Packs	3. Package Size	4. Cigarette Sticks Sold	5. Ounces of RYO Sold	6. Stick Equiv. of RYO	7. Total Sticks Sold	8. Purchaser's Name and Address
Totals							

Attach additional pages, as needed.

Instructions for TC-562 Schedule C

General Instructions

Only file this schedule if you receive products that are shipped from a location that is not a U.S. territory.

You must file Schedule C even you have nothing to report. If you do not have imported products to report this quarter, check the box stating you have nothing to report and enter zeros "0" on TC-562 line 3.

If you need more space than Schedule C provides, use additional Schedule C. Copies must match the original schedule exactly. Enter the page sequence in the space provided in the upper-right corner of the schedule.

Attach all Schedule Cs to TC-562.

Schedule Instructions

Section A Provide manufacturer information.

Section B Provide the importer information, including the import number and customer filer code/entry number.

You must also maintain in your records:

- Importer's federal permit.
- Customs Form #7501 showing the federal tax information.
- A signed statement by the manufacturer or import under penalty of perjury that all federal cigarette labeling and advertising provisions regarding warning and added ingredients labeling have been complied with.

Section C Provide the name and address of your supplier (source of the manufactured product) from whom the unstamped

cigarettes were received.

- | | |
|----------|--|
| Column 1 | Enter the "brand family" under which the product is marketed. If you sell multiple brands, list each brand on a separate line. List each brand only once. List all sales of all styles of each brand as total sales of that brand. If you import products, you must list the brand and style of the imported products. Only cigarette or RYO brands listed in Publication 51 (tax.utah.gov/forms/pubs/pub-51.pdf) may be legally sold in Utah. |
| Column 2 | Enter the number of packs of cigarettes sold. |
| Column 3 | Enter the number of cigarettes per pack. |
| Column 4 | Enter the total cigarette sticks sold (multiply column 2 by column 3). Total the amounts in column 4 at the bottom of the column.

Add all the column 4 totals. Enter this amount on form TC-562, line 3, column A. |
| Column 5 | Enter the number of ounces of RYO (roll-your-own) sold. |
| Column 6 | Divide column 5 by 0.09 (.09 ounces of RYO equals one cigarette). Enter the total in column 6. Total the amounts in column 6 at the bottom of the column.

Add all the column 6 totals. Enter this amount on form TC-562, line 3, column B. |
| Column 7 | Add column 4 and column 6. Enter the total in column 7. Total the amounts in column 7 at the bottom of the column.

Add all the column 7 totals. Verify this amount is equal to TC-562, line 3, column C. |